LAWS OF MARYLAND

charge" means a hotel charge for sleeping accommodations for a period not exceeding 4 consecutive months.

- (2) In Washington County, "transient charge" means a hotel charge for sleeping accommodations for a period not exceeding 30 days.
- (3) "Transient charge" does not include any hotel charge for services or for accommodations other than sleeping accommodations.
 9-302.

This subtitle allows a hotel rental tax for an authorized county. 9-303.

- (a) [An] EXCEPT AS PROVIDED IN SUBSECTION (C) OF THIS SECTION, AN authorized county may impose, by resolution, a tax on a transient charge paid to a hotel located in that county.
- (C) (1) IN THIS SUBSECTION, "POPULATION CENTER" MEANS ANY PORTION OF CECIL COUNTY, AS SPECIFIED BY THE BOARD OF COUNTY COMMISSIONERS, THAT:
- (I) . IS NOT LARGER THAN 10 SQUARE MILES IN GEOGRAPHIC AREA; AND
- (II) HAS A POPULATION OF AT LEAST 9,000 6,000 RESIDENTS.
- (2) CECIL COUNTY MAY IMPOSE THE HOTEL RENTAL TAX ONLY ON A TRANSIENT CHARGE PAID TO A HOTEL LOCATED IN A POPULATION CENTER IN THE COUNTY.
 9-304.
- (a) Subject to the limitations in subsection (b) of this section, the hotel rental tax rate is the rate that the authorized county sets by resolution.
 - (b) An authorized county may not set a hotel rental tax rate that exceeds:
 - (1) 3% in Allegany County;
 - (2) 5% in Calvert County;
 - (3) 5% 3% IN CECIL COUNTY;
 - [(3)] (4) 5% in Charles County;
 - [(4)] (5) 3% in Garrett County;
 - [(5)] (6) 3% in Kent County;
 - [(6)] (7) 5% in St. Mary's County;
 - [(7)] (8) 3% in Somerset County;